07 C 6669

JUDGE KENDALL
MAGISTRATE JUDGE MASON

Exhibit A

DECLARATION

Jason Gibson declares:

- 1. I am a duly commissioned Special Agent employed by the Internal Revenue Service Criminal Investigation of the Chicago Field Office post-of-duty located at 2001 Butterfield Road, Suite 1205, Downers Grove, Illinois, 60515.
- 2. In my capacity as a Special Agent, I am conducting an investigation into the tax liability of Fajerstein Diamond Importors & Cutters, Inc., for the taxable years ended December 31, 2000, 2001, 2002, 2003, 2004, and 2005.
- In furtherance of the above referenced investigation and in accordance with section 7602 of Title 26, U.S.C., on March 26, 2007, I issued an administrative summons, Internal Revenue Service Form 2039, to Ronald M. Pajerstein, responsible officer and sole shareholder of Fajerstein Diamond Importers & Cutters, Inc., to give testimony and produce for examination books, papers, records, and other data as described in said summons. The summons is attached to the petition as Exhibit B.
- In accordance with section 7603 of Title 26, U.S.C., on March 26, 2007, I served an attested copy of the Internal Revenue Summons, described in paragraph 3 above, on respondent Fajerstein by personal service at 67 East Madison, Suite 1730, Chicago, Illinois, 60603, as evidenced in the certificate of service on the reverse side of the summons.
- 5. On March 26, 2007, I served the notice required by section 7609(a) of Title 26, U.S.C., on respondent Fajerstein by personal service, as evidenced in the certificate of service on the reverse side of the summons.

Exhibit A

- 6. On Friday, April 6, 2007, Mr. William F. Marutzky, legal counsel for respondent Fajerstein and Fajerstein Diamond Importers & Cutters, Inc., faxed me a letter identifying himself as the attorney of record and stating that the taxpayer required additional time to locate and assemble the summonsed documents and would not be able to meet the April 9, 2007 production date. The letter is attached to the petition as Exhibit C.
- 7. On Monday, April 9, 2007, respondent Fajerstein did not appear in response to the summons. The respondent's failure to comply with the summons continues to the date of this declaration.
- 8. On Monday, April 9, 2007, I called Mr. Marutzky, who indicated he would speak with his client regarding production of the summonsed documents and would call me back toward the end of the week.
- 9. On Friday, April 13, 2007, I called Mr. Marutzky to inquire about the status of the summonsed documents. Mr. Marutzky stated that he anticipated producing the summonsed documents in PDF format by Wednesday, April 18, 2007.
- No documents were produced on April 18, 2007, nor did I hear from Mr. Marutzky or respondent Fajerstein.
- 11. Heft voice messages for Mr. Marutzky on May 8 and May 15, 2007; neither call was returned.
- 12. The books, records, papers, and other data sought by the summons are not already in the possession of the Internal Revenue Service.
- 13. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

It is necessary to examine the books, records, papers, and other data sought by the 14. summons in order to properly investigate the federal tax liability of Fajerstein Diamond Importers & Cutters, Inc., for the taxable years ended December 21, 2000, 2001, 2002, 2003, 2004, and 2005.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 27 day of November, 2007.

Exhibit B



Summons

In the matter of Ronald	Fajerstein, 201 N Westshore, Apt. 2901, Chicago, IL 60601
Internal Revenue Service	e (Division): Criminal Investigation
Industry/Area (name o	
Periods: 2000, 2001, 200	2, 2003, 2004, 2005
	The Commissioner of Internal Revenue
To: Fajerstein Diamond In	
At: 67 E Madison, Suite	
At. 07 E Wadison, Buite	
and other data relating to the	In drequired to appear before Special Agent Jason Gibson and/or his designee nue Service, to give testimony and to bring with you and to produce for examination the following books, records, paper e tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the tof the internal revenue laws concerning the person identified above for the periods shown.
	SEE ATTACHED
	Do not write in this space
Duniman adduna and	talanhana numbar af IDC affican hafana urbana uran ana ta annan
	I telephone number of IRS officer before whom you are to appear:
Additional Metallican Management Company of the Com	rplanade Building, Suite 1205, Downers Grove, IL 60515 Phone: 630/493-5225
Place and time for app	pearance at 2001 Butterfield Road, Esplanade Building, Suite 1205, Downers Grove, IL 60515
	M. M.s. / e fi
MIDC	on the day of April 2007 at 9 o'clock a
(M) 11/2	Issued under authority of the Internal Revenue Code this day of / Yardy , 2007
Department of the Treasury	(year)
nternal Revenue Service	Signature of issuing officer Title
www.irs.gov	
orm 2039 (Rev. 12-2001) atalog Number 21405J	Signature of approving officer (if applicable) Title Original to be kept by IR



Service of Summons, Notice and Recordkeeper Certificates (Pursuant to section 7603, Internal Revenue Code)

I certify that I se	rved the summons shown on the front of the	his form on:			
Date	3/26/2007	Time 1:00ph			
Uou	§ 7603, to the person to whom it v				
Summons Was	the conv with the following person (if any):				
Served	3. I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: 67 E Madison, Suite 1730, Chicago, IL 60603				
Signature	John Gilson	Title Special Agent			
Section 7609. Th served on any of liability the sumr collection, to def	e is made to show compliance with IRC is certificate does not apply to summonses ifficer or employee of the person to whose mons relates nor to summonses in aid of termine the identity of a person having a nt or similar arrangement, or to determine	whether or not records of the business transactions or affairs of an identified person have been made or kept. I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.			
Date of giving 1	Notice:	Time:			
Name of Notice	e:				
Address of Notic	cee (if mailed):				
How □ Notice Was □ Given	I gave notice by certified or registered mail to the last known address of the noticee. I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).	 ☐ I gave notice by handing it to the noticee. ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned. ☐ No notice is required. 			
Signature	ason Julyon	Title Special Agent			
- 13	period prescribed for beginning a proceed g was instituted or that the noticee consen	ling to quash this summons has expired and that no ts to the examination.			
Signature	ron Albjon	Title Special Agent			
**************************************	8-	Form 2039 (Rev. 12-2001)			

ATTACHMENT TO SUMMONS ISSUED TO: Fajerstein Diamond Importers & Cutters

FOR THE YEARS: 2000 - 2005

All corporate records and books of account relative to the financial transactions of: Fajerstein Diamond Importers and Cutters, 67 E Madison, Ste 1730, Chicago, IL 60603

To include but not limited to:

ALL CORPORATE BOOKKEEPING RECORDS and other financial records including General Ledger, General Journals, all Subsidiary Ledgers and Journals, Gross Receipts and income records, Cash Receipts and Disbursement records and/or Journals, sales and Purchase records and/or Journals, Accounts Receivable and Payable Ledgers and records, Bad Debt records, Cost of Goods Sold records, Loan Receivable and Payable Ledgers, Voucher Register and all sales and expense invoices including all invoices documenting expenses paid by cash (currency) or bank check (cashier or teller checks) and retained copies of any bank checks (cashier or teller checks.)

Inventory records establishing beginning and ending inventories including inventory sheets, work-papers, and valuation records. Records and work-papers reflecting the purchase, basis and depreciable life of assets. Records and work-papers of sales of corporate assets such records disclosing the dates of purchase and sale, cost and sales price, records establishing or adjusting asset basis.

Corporate Minute Book, Stock Register or other records reflecting ownership of corporate stock. All financial statements, bookkeeper's and/or accountant's workpapers used in the preparation of corporate records or tax returns. Retained copies of all federal and state income, payroll and excise tax returns.

SAVINGS ACCOUNT RECORDS: Including passbooks or bank statements, records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, records reflecting the identity of checks deposited, withdrawal slips, and records disclosing the disposition of withdrawals, Forms 1099, debit and credit memos. Records of any certificates of deposit, money market certificates, U.S. Treasury Notes or Bills purchased.

CHECKING ACCOUNT RECORDS: Including bank statements, deposit slips, records revealing the identity of checks drawn on the account, checks deposited, all debit and credit memos, and Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations required, loan agreements, notes or mortgages, settlement sheets, contracts, retained copies of checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash

or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loans correspondence files and internal memoranda relative to these loans.

RECORD FORMAT: In addition to hard copies, records are requested in the form of electronic media. Data may be provided on a 3 1/2 inch diskette or compact disk.

Exhibit C

William F. Marutzky

ATTORNEY AT LAW

SUITE 4000 70 WEST MADISON STREET CHICAGO, ILLINOIS 50602-4252

> TELEPHONE 312,604,2600 FAX 312.602.3818 WMarutzky@aol.com

April 6, 2007

Special Agent Jason Gibson Internal Revenue Service Suite 1205 2001 Butterfield Road Downers Grove, Illinois 60515 By Fax: (630) 493-5243 And By Mail

In Re: Power of Attorney Ronald M. Fajerstein Social Security Number 326-40-4537

Dear Special Agent Gibson:

I have been engaged to represent the above captioned taxpayer regarding the examination being conducted by the Internal Revenue Service. To authorize my representation, enclosed you will find an executed copy of IRS form 2848- Power of Attorney.

I will be representing the taxpayer to respond to the summons you issued to him calling for him to appear and produce documents at your office on April 9, 2007 at 10:00 A.M.

The taxpayer is in the process of assembling the documents responsive to your summons. However, the taxpayer will not be able to respond with production on April 9th. The taxpayer requires additional time to locate and assemble the data.

Would you call me upon receipt of this letter so we can discuss the situation.

WFM/rw Enclosure Villiam F. Marutzky

Very truly yours,

eam 2848 Rev. March 2004) Department of the Treasury Internal Roveriue Spryke	and Decl	OMB No. 1545-0150 For IRS Use Only Received by: Name			
Rev. March 2004) epartment of the Tressury https:// Power of Attorney and Declaration of Representative Type or print. See the separate instructions.					Telephone
Caution: Form 284	a will not be honored for any put	rpose other	than represen	tation before the IRS.	Function
1 Taxpayer information	n. Taxpayer(s) must sign and	date this	form on pag	e 2, line 9.	Date
axpayer name(s) and address				Social security number(s) 326-40-4537	Employer identification number
Ronald Pajerstein					
Suite 1730					Plan number (if applicable)
67 East Madison St	ceet			Daytime telephone number	
Chicago, IL 60603				312-346-3342	
nereby appoint(s) the follow	ing representative(s) as attorney(s)-in-fact:			
2 Representative(s) m	ust sign and date this form o	n page 2,	Part II.	OAF SI-	
Name and address				CAF Na. Telephone Na. 312-604	-2500
William F. Marutzky	•			Fax No. 312-602-3818	
Suite 4000				Fax No. 312 - 301	
70 West Madison Str			Check if nev	Addense Talenho	ne No. FAX No.
Chicago, Illinois 6	0602		Check it her	CAF No.	
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	Employment, Excise, etc.)		Ta	x Form Number	Year(s) or Period(s)
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Income		104	10	2003, 2004, 2005	
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List any specific additi	ons or deletions to the acts othe	rwise auth	orized in this p	ower of attorney:	
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	receive refund check(s)	L - 1 - 1 - 1			C 5040
or Privacy Act and Paperwoo	k Reduction Notice, see page 4 of t	ne instructio	MS.		Form 2848 (Rov. 3-2004)

Form 2848 (Rev. 3-2004)

Notices and communications. Original notices and other written communications will be sent by our all a Supy to the first representative listed on the 2. If you also want the second representative listed to receive a copy of notices and communications, chock this box. If you do not want any notices of communications sent to your representatively, check this box. Retention/revocation of prior power(s) of attorney. The filing of this power of attorney sutomatically revokes all earlier power(s) of attorney on the with the Internal Revenue Service for the same tax metters and years or periodic covered by this document. If you do not want to revoke a prior power of attorney, check hare. You MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Signature of taxpayer(s). If a lax matter concerns a joint notice, both hasband and wife must sign if (inter representation is request software) and the prior of trustee on behalf of the taxpayer. Certify that I have the authority to execute this form on behalf of the taxpayer. If NOT SIGNED AND DATED, THIS? OWER OF ATTORNEY WILL BE RETURNED. If NOT SIGNED AND DATED, THIS? OWER OF ATTORNEY WILL BE RETURNED. If NOT SIGNED AND DATED, THIS? OWER OF ATTORNEY WILL BE RETURNED. If I am not currently under suspension of disbarment from practice before the Internal Revenue Service: I am not currently under suspension of disbarment from practice before the Internal Revenue Service: I am not currently under suspension of disbarment from practice before the Internal Revenue Service: I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and I am one of the following: Alterney - an embor in good standing of the bar of the highest court of the jurisdiction shown below. Certified Public Accounter - duly qualified to practice as a certified public accountant in the jurisdiction shown below. Certified Public Accounter - duly qualified to practice as a certified public accountant in the jurisdiction shown bel				Page 2
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Print Name Pin Number Declaration of Representative Inution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic forgram, see the Instructions for Part II. Index penalties of perjury, I declare that: I am not currently under suspension of disbarment from practice before the Internal Revenue Service: I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, cartified public accountants, enrolled agents, enrolled actuaries, and others; I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and I am of the following: Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below. Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230. d Officer - a bona fide officer of the taxpayer's organization. Full-Time Employee - a full-time employee of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister). g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230). h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by treasury Department Circular No. 230. section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions. If THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WIII.L BE RETURNED. See the Part II instructions. Designation - Insert Jurisdiction (state) or identification is limited by the identification is li		Sanature	Date	Title (if applicable)
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